

EXHIBIT 13

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
WACO DIVISION

SBI CRYPTO CO., LTD.,

Plaintiff,

v.

WHINSTONE US, INC.,

Defendant.

Civil Action No. 6:23-cv-00252-ADA-DTG

**DECLARATION OF JEFFREY G. MATTHEWS IN SUPPORT OF
DEFENDANT’S REPLY IN SUPPORT OF MOTION TO STRIKE**

Pursuant to 28 U.S.C. § 1746, I, Jeffrey G. Matthews, declare and state the following under penalty of perjury:

1. I am a Partner in HKA’s Forensic Accounting and Commercial Damages practice and manage the Dallas office. HKA is a business and litigation consulting firm that provides services to corporations and counsel. I, along with Karen Rayment and Richard Peters of HKA, have been retained by Defendant Whinstone US, Inc. (“Whinstone”) in the above-captioned lawsuit to serve as a rebuttal expert witness.

2. I make this declaration in support of Defendant Whinstone US, Inc.’s Reply in Support of Its Emergency Motion to Strike Plaintiff SBI Crypto Co., Ltd.’s Untimely “Supplemental” Expert Reports and Undisclosed Expert (the “Reply”).

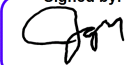
3. Whinstone’s counsel asked our team to estimate the amount of time and expense that Ms. Rayment, Mr. Peters, and myself estimate will be incurred by Whinstone should HKA be required to review, analyze, and rebut the Supplemental Expert Report of Dr. Randall Valentine dated July 16, 2025, Charles C. Byer’s Technical Report Supplement: SBI vs. Whinstone dated July 18, 2025, Michael Schuler’s Tech Remarketers Product Valuation Analysis Supplemental &

Rebuttal Report dated August 8, 2025, and yet-to-be-disclosed expert testimony offered by Carson Smith.

4. I have reviewed the summary of HKA's estimated total hours and expenses that are included in Exhibit 12 of the Reply. I believe that summary to be a fair representation of the amount of HKA's expected time and expenses that will be incurred by Whinstone in rebutting the aforementioned SBI "supplemental" reports.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on August 11, 2025, in Dallas, Texas.

Signed by:

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Jeffrey G. Matthews